

IDAHO

2-D Barcode

*Software Developer's
Manual*

Tax Year 2008

November 2008

November 7, 2008

Dear Developers:

The specifications are being updated to reflect the removal of “Index 76, Total tax from recapture of income tax credits” from the Form 40 layout. This field is captured in the record from Form 44.

The specifications are being updated to reflect the removal of Form 69R, “Incentive investment tax credit.” This credit is beyond statute. We also adjusted Form 44 to remove Line 3 in Part 11, the reference to Form 69R.

We are redistributing these specifications to add the additional standard deduction box (14d). Idaho law has not conformed to these new provisions. The Idaho legislature will convene in January 2009 and consider conformity with the new IRS rules.

The primary contact person has also changed if you should have questions or concerns.

2-D barcode forms must be approved by the Idaho State Tax Commission prior to providing the software to your clients. The form 40 is the only form with the barcode printed on it, but the barcode will contain information from forms 39R, 44 and 75 as defined in the “2-D Specifications.” All changes to specifications are indicated in red.

Idaho 2-D test returns:

- Include a cover letter requesting 2-D barcode approval with a contact person name, phone number, and e-mail address with your forms.
- Test returns can be submitted via e-mail as PDF attachments.

Idaho Substitute Form Approval

- Include a cover letter requesting substitute forms approval with a contact person name, phone number, and e-mail address with your forms.
- Substitute forms can be submitted via e-mail as PDF attachments.

Do not combine requests for 2-D barcode and substitute forms approval.

Contacts for 2-D barcode

Primary Contact
Chris Vega
800 Park Blvd Plaza IV
Boise, Idaho 83722

cvega@tax.idaho.gov
208-334-7822

Secondary Contact
Robin Allen
800 Park Blvd Plaza IV
Boise, Idaho 83722

rallen@tax.idaho.gov
208-334-7783

IDAHO INDIVIDUAL INCOME TAX RETURN

AMENDED RETURN, check the box. ☐

See instructions, page 6 for the reasons for amending and enter the number. ☐

State Use Only

For calendar year 2008, or fiscal year beginning _____, ending _____

PLEASE PRINT OR TYPE

Your first name and initial	Last name
Spouse's first name and initial	Last name
Mailing address	
City, State, and Zip Code	

Your Social Security Number (required)

Spouse's Social Security Number (required)

☐ Taxpayer deceased in 2008

☐ Spouse deceased in 2008

Do you need Idaho income tax forms mailed to you next year?

☐ Yes ☐ No

FILING STATUS. If filing married joint or separate return, enter spouse's name and Social Security number above.

1. ☐ Single 2. ☐ Married filing joint return 3. ☐ Married filing separate return 4. ☐ Head of household 5. ☐ Qualifying widow(er)

6. **EXEMPTIONS.** If someone can claim you as a dependent, leave box 6a blank. Enter "1" in boxes 6a, and 6b, if they apply. Yourself a. ☐ Spouse b. ☐

c. List your dependents. If more than four dependents, continue on Form 39R. Enter the total number here _____ c. ☐

First name	Last name	Social Security Number

Election campaign fund

I want \$1 of my income tax to go to the Idaho Election Campaign Fund (\$2 on joint return).

7. Yourself	8. Spouse	7. Yourself	8. Spouse
Constitution <input type="checkbox"/>	<input type="checkbox"/>	Republican <input type="checkbox"/>	<input type="checkbox"/>
Democratic <input type="checkbox"/>	<input type="checkbox"/>	No Specific <input type="checkbox"/>	<input type="checkbox"/>
Libertarian <input type="checkbox"/>	<input type="checkbox"/>	None <input type="checkbox"/>	<input type="checkbox"/>

d. Total exemptions. Add lines 6a through 6c. Must match federal return _____ d. ☐

ATTACH PAYMENT HERE

INCOME. See instructions, page 7.		
9. Enter your federal adjusted gross income from federal Form 1040, line 37; federal Form 1040A, line 21; or federal Form 1040EZ, line 4. Attach a complete copy of your federal return _____	9	00
10. Additions from Form 39R, Part A, line 6. Attach Form 39R _____	10	00
11. Total. Add lines 9 and 10 _____	11	00
12. Subtraction from Form 39R, Part B, line 23. Attach Form 39R _____	12	00
13. TOTAL ADJUSTED INCOME. Subtract line 12 from line 11. If you have an NOL and are electing to forego the carryback period, check here <input type="checkbox"/> _____	13	00

TAX COMPUTATION. See instructions, page 7.

Standard Deduction For Most People

Single or Married filing Separately: \$5,450

Head of Household: \$8,000

Married filing Jointly or Qualifying Widow(er): \$10,900

14. CHECK ☐ a. If age 65 or older ☐ Yourself ☐ Spouse ☐ b. If blind ☐ Yourself ☐ Spouse ☐ c. If your parent or someone else can claim you as a dependent, check here and enter zero on lines 20 and 45. ☐ d. If you're claiming an additional standard deduction for real estate taxes, check here. ☐

15. Itemized deductions. Attach federal Schedule A. Federal limits apply _____	15	00
16. All state and local income or general sales taxes included on federal Schedule A, line 5 _____	16	00
17. Subtract line 16 from line 15. If you do not use federal Schedule A, enter zero _____	17	00
18. Standard deduction. See instructions, page 7, if you checked any box on line 14 _____	18	00
19. Subtract the LARGER of line 17 or 18 from line 13. If less than zero, enter zero _____	19	00
20. Multiply \$3,500 by the number of exemptions claimed on line 6d. Federal limits apply _____	20	00
21. Taxable income. Subtract line 20 from line 19. If less than zero, enter zero _____	21	00
22. Tax from tables or rate schedule. See instructions, page 35 _____	22	00

ATTACH STATE W-2 COPIES HERE

Continue to page 2.

MAIL TO: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056

ATTACH A COMPLETE COPY OF YOUR FEDERAL RETURN.



23. Tax amount from line 22		23		00		
CREDITS. Limits apply. See instructions, page 8.						
24. Income tax paid to other states. Attach Form 39R and a copy of the other state returns ..	24		00			
25. Credit for contributions to Idaho educational entities	25		00			
26. Credit for contributions to Idaho youth and rehabilitation facilities	26		00			
27. Credit for live organ donation expenses	27		00			
28. Total business income tax credits from Form 44, Part I, line 12. Attach Form 44	28		00			
29. TOTAL CREDITS. Add lines 24 through 28	29			00		
30. Subtract line 29 from line 23. If line 29 is more than line 23, enter zero	30			00		
OTHER TAXES. See instructions, page 9.						
31. Fuels tax due. Attach Form 75	31			00		
32. Sales/Use tax due on mail order, Internet, and other nontaxed purchases	32			00		
33. Total tax from recapture of income tax credits from Form 44, Part II, line 8. Attach Form 44	33			00		
34. Tax from recapture of qualified investment exemption (QIE). Attach Form 49ER	34			00		
35. Permanent building fund. Check the box if you are receiving Idaho public assistance payments	35		10	00		
36. TOTAL TAX. Add lines 30 through 35	36			00		
DONATIONS. See instructions, page 9. I wish to donate to:						
37. Nongame Wildlife Conservation Fund	38. Children's Trust Fund					
39. Special Olympics Idaho	40. Idaho Guard and Reserve Family ...					
41. American Red Cross of Greater Idaho Fund	42. Veterans Support Fund					
43. Enter total donations. Add lines 37 through 42	43				00	
44. TOTAL TAX PLUS DONATIONS. Add lines 36 and 43	44			00		
PAYMENTS and OTHER CREDITS. Complete the grocery credit refund worksheet on page 10.						
45. Grocery credit. Computed Amount (from worksheet)						
To donate your grocery credit to the Cooperative Welfare Fund, check the box and enter zero on line 45. <input type="checkbox"/>						
To receive your grocery credit, enter the computed amount on line 45.				45		00
46. Maintaining a home for family member age 65 or older, or developmentally disabled. Attach Form 39R	46			00		
47. Special fuels tax refund Gasoline tax refund Attach Form 75	47			00		
48. Idaho income tax withheld. Attach Form(s) W-2	48			00		
49. 2008 Form 51 payment(s) and amount applied from 2007 return	49			00		
50. TOTAL PAYMENTS AND OTHER CREDITS. Add lines 45 through 49	50			00		
TAX DUE or REFUND. See instructions, page 11. If line 44 is more than line 50, GO TO LINE 51. If line 44 is less than line 50 GO TO LINE 54.						
51. TAX DUE. Subtract line 50 from line 44				00		
52. Penalty Interest from the due date Enter total	52			00		
Check box if penalty is due to an ineligible withdrawal from an Idaho medical savings account				<input type="checkbox"/>		
53. TOTAL DUE. Add lines 51 and 52. Make check or money order payable to the Idaho State Tax Commission	53			00		
54. OVERPAID. Line 50 minus lines 44 and 52. This is the amount you overpaid	54			00		
55. REFUND. Amount of line 54 to be refunded to you				00		
56. ESTIMATED TAX. Amount of line 54 to be applied to your 2009 estimated tax	56			00		
57. DIRECT DEPOSIT. See instructions, page 12.						
•Routing No. <input type="text"/>		•Account No. <input type="text"/>		Type of <input type="checkbox"/> Checking		
				Account: <input type="checkbox"/> Savings		
AMENDED RETURN ONLY. Complete this section to determine your tax due or refund. See instructions.						
58. Total tax due (line 53) or overpayment (line 54) on this return	58			00		
59. Refund from original return plus additional refunds	59			00		
60. Tax paid with original return plus additional tax paid	60			00		
61. Amended tax due or refund. Add lines 58 and 59 and subtract line 60	61			00		
<input type="checkbox"/> Within 180 days of receiving this return, the Idaho State Tax Commission may discuss this return with the paid preparer identified below. Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct and complete. See instructions.						
SIGN HERE Your signature	Spouse's signature (if a joint return, BOTH MUST SIGN)		Date	Daytime phone		
Paid preparer's signature	Preparer's EIN, SSN, or PTIN					
Address and phone number						



8 1 5 2 9 5

2-D Barcode Record Layout Specifications Idaho. Form 40 November 2008

Index	Form Line No.	Description	Field Size	Field Type	Acceptable Values	Changes
1	Header	Version Number	2	Alpha-Numeric	Required entry. "T1" (Standard FTA accepted header field)	
2	Header	Developer Code	4	Alpha-Numeric	Required entry. NACTP ASSIGNED CODE (Standard FTA accepted header field)	
3	Header	Taxing Jurisdiction	2	Alpha	Required entry. "ID"	
4	Header	Tax Year	4	Numeric	Required entry. "2008"	
5	Header	Idaho Form Type	3	Alpha	Required entry. "40"	
6	Header	Specification Version	1	Numeric	Draft versions of the specifications are not assigned version numbers. Final version = "0", revision thereafter will increase numerically. (Per FTA standard)	
7	Header	Software Version	2	Numeric	Required entry. Identify vendor changes to the software. (Per FTA standard)	
8	Header	Amended Return	1	alpha	"X" = box is marked. Blank = box is not marked	
9	Header	Amended Reason	1	Numeric	Must be 1 ,2, 3, or 4 if Amended Return box is marked	
10	Header	Fiscal Year Beginning	8	Numeric	(MMDDYYYY)	
11	Header	Fiscal Year Ending	8	Numeric	(MMDDYYYY)	
12	Header	Primary First Name	16	Alpha	Required entry, First Name	
13	Header	Primary Middle Initial	1	Alpha	Required entry	
14	Header	Primary Last Name	35	Alpha/Numeric	Required entry Last Name, and suffix if present (i.e. Sr., Jr.)	
15	Header	Primary SSN	9	Numeric	Required entry	
16	Header	Spouse First Name	16	Alpha	Required entry if married filing joint or married filing separate otherwise blank.	
17	Header	Spouse Middle Initial	1	Alpha	Required entry if married filing joint or married filing separate otherwise blank.	
18	Header	Spouse Last Name	35	Alpha	Required entry if married filing joint or married filing separate otherwise blank.	

19	Header	Spouse SSN	9	Numeric	Required entry if married filing joint or married filing separate otherwise blank.	
20	Header	Mailing Address	35	Alpha/Numeric	Required entry.	
21	Header	City	22	Alpha-Numeric	Required entry	
22	Header	State	2	Alpha	Required entry “Standard postal abbreviation”	
23	Header	Zip Code	9	Numeric	Required entry, left justified. Do not zero fill	
24	Header	Prime Deceased in (2008)	1	Alpha	“X” = box is marked. Blank = box is not marked	Year updated
25	Header	Spouse Deceased in (2008)	1	Alpha	“X” = box is marked. Blank = box is not marked	Year updated
26	Header	Need Idaho forms	1	Alpha	“X” = box is marked Yes. Blank = box is not marked	
27	Header	Need Idaho forms	1	Alpha	“X” = box is marked No. Blank = box is not marked	
28	Return	Filing Status (Single)	1	Alpha	“X” = box is marked. Blank = box is not marked	
29	Return	Married Filing Joint	1	Alpha	“X” = box is marked. Blank = box is not marked	
30	Return	Married Filing Separate	1	Alpha	“X” = box is marked. Blank = box is not marked	
31	Return	Head Of Household	1	Alpha	“X” = box is marked. Blank = box is not marked	
32	Return	Qualifying Widow	1	Alpha	“X” = box is marked. Blank = box is not marked	
33	6a	Prime Exemption	1	Numeric	“0” if claimed by someone else. Otherwise “1”	
34	6b	Spouse Exemption	1	Numeric	“0” if claimed by someone else. Otherwise “1”	
35	6c	Dependents	2	Numeric	“0” – “99”	
36	6d	Total Exemptions	2	Numeric	“0 – “99”	
37	7a	Constitution-Prime	1	Alpha	“X” = box is marked. Blank = box is not marked	
38	7b	Democratic-Prime	1	Alpha	“X” = box is marked. Blank = box is not marked	
39	7c	Libertarian-Prime	1	Alpha	“X” = box is marked. Blank = box is not marked	
40	7d	Republican-Prime	1	Alpha	“X” = box is marked. Blank = box is not marked	
41	7e	No specific	1	Alpha	“X” = box is marked. Blank = box is not marked	
42	7f	None-Prime	1	Alpha	“X” = box is marked. Blank = box is not marked	
43	8a	Constitution-Spouse	1	Alpha	“X” = box is marked. Blank = box is not marked	
44	8b	Democratic-Spouse	1	Alpha	“X” = box is marked. Blank = box is not marked	

45	8c	Libertarian-Spouse	1	Alpha	"X" = box is marked. Blank = box is not marked	
46	8d	Republican-Spouse	1	Alpha	"X" = box is marked. Blank = box is not marked	
47	8e	No specific-Spouse	1	Alpha	"X" = box is marked. Blank = box is not marked	
48	8f	None-Spouse	1	Alpha	"X" = box is marked. Blank = box is not marked	
49	9	Federal Adjusted Gross Income	12	Numeric	999999999999 or -999999999999 (Significant digits only, no cents, do not zero fill.	
50	10	Additions	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill.	
51	11	Total	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill.	
52	12	Subtractions	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill.	
53	13	Net operating loss	1	Alpha	"X" = box is marked. Blank = box is not marked	
54	13a	Total Adjusted Income	12	Numeric	999999999999 or -999999999999 (Significant digits only, no cents, do not zero fill.	
55	14a	Prime 65 or older	1	Alpha	"X" = box is marked. Blank = box is not marked	
56	14a	Spouse 65 or older	1	Alpha	"X" = box is marked. Blank = box is not marked	
57	14b	Prime Blind	1	Alpha	"X" = box is marked. Blank = box is not marked	
58	14b	Spouse Blind	1	Alpha	"X" = box is marked. Blank = box is not marked	
59	14c	Claimed dependent	1	Alpha	"X" = box is marked. Blank = box is not marked	
60	14d	Additional standard deduction	1	Alpha	"X" = box is marked. Blank = box is not marked	New field added
61	15	Itemized Deductions	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill. Schedule A, Line 28)	
62	16	State and local income taxes.	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill. Schedule A, Line 5)	
63	17	Net Idaho itemized deductions	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
64	18	Standard Deduction	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
65	20	Federal Exemption	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
66	21	Taxable Income	12	Numeric	999999999999 or -999999999999 (Significant digits only, no cents, do not zero fill.	
67	22	Tax	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
68	24	Income tax paid to other state	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	

69	25	Education credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
70	26	Youth and Rehab. credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
71	27	Live organ Don.	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
72	28	Business Credits from Form 44	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
73	29	Total Credits	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
74	31	Fuels tax due	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
75	32	Sales/Use tax due	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
76	34	Tax from recapture of qualified investment exemption	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
77	35a	Public Assistance	1	Alpha	“X” = box is marked. Blank = box is not marked. If box is marked they do not pay the \$10.00 Permanent building fund tax.	
78	35	Permanent Building fund	2	Numeric	99 (Significant digits only, no cents, do not zero fill) Only 10 is acceptable). The 10.00 is only applicable if the taxpayer has not marked the public assistance box and they do not meet the filing requirement. See requirement to file document.	
79	36	Total Tax	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
80	37	Idaho Nongame Wildlife	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
81	38	Children’s trust fund	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
82	39	Special Olympics	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	New
83	40	Idaho guard	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
84	41	American Red Cross	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill) No limit this year on donation	
85	42	Veterans Support	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	New

86	44	Total Tax plus donations.	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
87	45	Grocery Credit computed	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	New
88	45a	Grocery credit donation	1	Alpha	“X” = box is marked. Blank = box is not marked If the box is marked X all the grocery credit will be donated, and will not be refundable on an amended return.	New
89	45b	Grocery Credit amount	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	New
90	46	Maintaining home for family aged	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
91	47a	Special fuel tax ref	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
92	47b	Gasoline tax refund	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
93	48	Idaho withholding	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
94	49	Estimated Payment	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
95	51	Tax Due	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
96	52a	Penalty	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
97	52b	Interest	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
98	52c	Penalty withdraw from medical savings account	1	Alpha	“X” = box is marked. Blank = box is not marked	
99	53	Total Due	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
100	54	Overpaid	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
101	55	Refund	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
102	56	Estimated Tax apply to 2009	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
103	57a	Routing Number	9	Numeric	999999999 (Significant digits only, no cents, do not zero fill.)	
104	57b	Account Number	17	Alpha/Numeric	. Account number can be up to 17 characters left justify do not zero fill. Do not use hyphens, spaces or special symbols	.
105	57c	Checking account box	1	Alpha	“X” = box is marked. Blank = box is not marked	.
106	57d	Savings account box	1	Alpha	“X” = box is marked. Blank = box is not marked	.

107		Authorize Preparer Check box,	1	Numeric	"X" = box is marked. Blank = box is not marked	
108		Daytime Phone	10	Numeric	Left justified. Do not zero fill	
109		Paid preparer EIN, SSN, or PTIN	9	Alpha/Numeric		

IDAHO SUPPLEMENTAL SCHEDULE

For Form 40, Resident Returns Only

2008

Name(s) as shown on return	Social Security Number
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A. Additions. See instructions, page 19.

1. Federal net operating loss carryover included in line 9, Form 40	1	00
2. Capital loss carryover incurred outside the state before becoming an Idaho resident	2	00
3. Non-Idaho state and local bond interest and dividends	3	00
4. Idaho college savings account withdrawal	4	00
5. Other additions. Attach explanation	5	00
6. Total additions. Add lines 1 through 5. Enter on line 10, Form 40	6	00

B. Subtractions. See instructions, page 19.

1. Idaho net operating loss carryover <input type="checkbox"/> _____ Idaho net operating loss carryback <input type="checkbox"/> _____ Enter total here	1	00
2. State income tax refund if included in federal income	2	00
3. Interest from U.S. Government obligations	3	00
4. Insulation of Idaho residence	4	00
5. Alternative energy devices deduction		

Year Acquired	Type of Device	Total Cost	Percent			
a. 2008		\$	X 40% =	5a		00
b. 2007		\$	X 20% =	5b		00
c. 2006		\$	X 20% =	5c		00
d. 2005		\$	X 20% =	5d		00

e. Add lines 5a through 5d	5e	00
6. Child/dependent care. Attach federal Form 2441 or 1040A, Schedule 2	6	00
7. Social security and railroad benefits, if included in federal income	7	00
8. Retirement benefits deduction. Complete Section C	8	00
9. Technological equipment donation	9	00
10. Idaho capital gains deduction. Attach Form CG	10	00
11. Active duty military pay earned outside of Idaho	11	00
12. Adoption expenses	12	00
13. Idaho medical savings account. Contributions _____ Interest _____ Financial institution _____ Account number _____	13	00
14. Idaho college savings program	14	00
15. Maintaining a home for the aged and/or developmentally disabled	15	00
16. Idaho lottery winnings, less than \$600 per prize	16	00
17. Income earned on a reservation by an American Indian	17	00
18. Health insurance premiums	18	00
19. Long-term care insurance	19	00
20. Worker's compensation insurance	20	00
21. Bonus depreciation. Attach computations	21	00
22. Other subtractions. Attach explanation	22	00
23. Total subtractions. Add lines 1 through 4 and 5e through 22. Enter on line 12, Form 40	23	00

C. Retirement Benefits Deduction. See instructions, page 23, for qualified retirement benefits.

1. If single enter \$26,220, or if married filing jointly enter \$39,330	1	00
2. Federal Railroad Retirement benefits received	2	00
3. Social Security benefits received	3	00
4. Line 1 minus lines 2 and 3. If less than zero enter zero	4	00
5. Qualified retirement benefits included in federal income	5	00
6. Enter the smaller of line 4 or 5 here and on line 8, Part B	6	00

Name(s) as shown on return

Social Security Number

D. Credit for Income Tax Paid to Other States. See instructions, page 23.

This credit is being claimed for taxes paid to: (State name)

1. Idaho tax, line 22, Form 40	1		00	Attach a copy of the income tax return and a separate Form 39R for each state for which a credit is claimed.
2. Other state's adjusted income	2		00	
3. Idaho adjusted income from line 13, Form 40	3		00	
4. Divide line 2 by line 3. Enter percentage here	4	%		
5. Multiply line 1 by line 4. Enter amount here	5		00	
6. Other state's tax due less its income tax credits	6		00	
7. Enter the smaller of lines 5 or 6 here and on line 24, Form 40	7		00	

E. Maintaining a Home for a Family Member Age 65 or Older, or a Family Member With a Developmental Disability. See instructions, page 24.

1. Did you maintain a home for an immediate family member age 65 or older and provide more than one-half of his/her support? You and your spouse do not qualify ☐ Yes ☐ No
2. Did you maintain a home for an immediate family member with a developmental disability and provide more than one-half of his/her support? You and your spouse may qualify ☐ Yes ☐ No
- If you answered YES to either question, complete lines 3 and 4.*

3. List each family member you are claiming:

First Name	Name of Family Member Last Name	Social Security Number of Family Member	Relationship to Person Filing Return	Date of Birth of Family Member	Check here if developmentally disabled
4. Total amount claimed (\$100 for each qualifying member but not more than \$300). Enter on line 47, Form 40. (Credit cannot be claimed if you took \$1,000 deduction on Part B, line 15.)				4	00

F. Dependents: (Continued from Form 40, page 1)

First Name	Last Name	Social Security Number

2-D Barcode Record Layout Specifications Idaho. Form 39R

		Additions				
110	A-1	Federal Net Operating loss carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
111	A-2	Capital loss carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill_	
112	A-3	Non-Idaho state and local bond interest and dividends	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
113	A-4	Idaho college savings account	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
114	A-5	Other Additions	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
		Subtractions				
115	B-1a	Idaho net operating loss carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
116	B-1b	Idaho net operating loss carry back	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
117	B-2	State income tax refund	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
118	B-3	Interest from U.S, government obligations.	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
119	B-4	Insulation of Idaho residence	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
120	B-5e	Alternative Energy	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
121	B-6	Child Care	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
122	B-7	Social Security	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	

123	B-8	Retirement Benefit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
124	B-9	Technological	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
125	B-10	Idaho capital gains deductions	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
126	B-11	Military Pay	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
127	B-12	Adoption Expense	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
128	B-13	Idaho Medical savings account	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
129	B-14	Idaho college savings program	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
130	B-15	Home for the aged	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
131	B-16	Idaho Lottery	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
132	B-17	Income earned on a reservation by an American Indian	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
133	B-18	Health Insurance	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
134	B-19	Long-Term care	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
135	B-20	Workers compensation	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
136	B-21	Bonus	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
137	B-22	Depreciation	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
		Other Subtractions	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
		Retirement	Benefits	Deduction		
138	C-1	Retirement Benefits	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill) Single 26,220 Married 39,330	Changed benefit amount
139	C-2	Federal railroad retired benefits	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
140	C-3	Social Security benefits received	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	

141	C-5	Qualified retirement benefits	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
142	D	State Name credit for taxes paid to	2	Alpha	Abbreviated state name of where taxes were paid two, if more than one state you must attach additional 39R's. example Idaho "ID"	New
143	D-2	Other states adjusted income	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	New
144	D-6	Other state's tax due less credits	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	New
145	D-7	Total Line	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	New

IDAHO FUELS USE REPORT

**PLEASE
PRINT
OR
TYPE**

Name
Assumed Business Name (DBA)
Address
City, State, and Zip Code

Social Security Number

■				-			-				
---	--	--	--	---	--	--	---	--	--	--	--

Federal Employer Identification Number

■			-								
---	--	--	---	--	--	--	--	--	--	--	--

Section I. FILING PERIOD Beginning _____, _____ and ending • _____, _____
If you have already claimed a refund of this tax from the Tax Commission on another Form 75,
do not complete this form.

State use only

--	--	--	--	--	--	--	--

Section II. BUSINESS ACTIVITIES Mark each box below that describes the business activities of your company.

- | | | |
|---|--|---|
| 1. <input type="checkbox"/> Farming | 6. <input type="checkbox"/> Landscaping & tree service | 11. <input type="checkbox"/> Golf course |
| 2. <input type="checkbox"/> Logging | 7. <input type="checkbox"/> Well drilling | 12. <input type="checkbox"/> Outfitter |
| 3. <input type="checkbox"/> Construction | 8. <input type="checkbox"/> Equipment rental/leasing | 13. <input type="checkbox"/> Mining |
| 4. <input type="checkbox"/> Trucking | 9. <input type="checkbox"/> Concrete/asphalt/gravel | 14. <input type="checkbox"/> Other (describe) _____ |
| 5. <input type="checkbox"/> Manufacturing | 10. <input type="checkbox"/> Excavating | |

Section III. NONTAXABLE USE Mark each box below that describes the nontaxable use(s) to claim a refund of fuels taxes.

IDAHO TAX-PAID special fuels (diesel, propane, or natural gas) used in

- ☐ Stationary engines
- ☐ Unregistered equipment (list) _____
- ☐ Refrigeration unit with separate tank
- ☐ Intrastate motor vehicles off-highway miles (attach Form 75-IMV)
- ☐ IFTA power take-off and auxiliary engine allowances (attach Form 75-IC)
- ☐ Intrastate motor vehicle power take-off and auxiliary engine allowances (attach Form 75-IMV)
- ☐ Federal, state, and local government motor vehicles
- ☐ Aircraft (see instructions)
- ☐ Other (describe) _____

*IDAHO TAX-PAID gasoline used in

- ☐ Stationary engines
- ☐ Unregistered equipment (list) _____
- ☐ Refrigeration unit with separate tank
- ☐ IFTA auxiliary engine allowance (attach Form 75-IC)
- ☐ Intrastate motor vehicle auxiliary engine allowance (attach Form 75-IMV)
- ☐ Aircraft (see instructions)
- ☐ Commercial motor boat
- ☐ Other (describe) _____

* Gasoline used in a registered motor vehicle (government or privately owned) does not qualify for a refund of the gasoline tax.

Section IV. TOTAL REFUND OR TAX DUE

Complete the sections on page 2 that apply to you (Sections V, VI, or VII) before completing this section.

- | | | | | | | |
|--|---|----|--|--|--|--|
| 1. Gasoline tax refund from page 2, Section V, line 5..... | ■ | \$ | | | | |
| 2. Special fuels tax refund from page 2, Section V, line 6 | ■ | | | | | |
| 3. Gasoline tax due from page 2, Section VI, line 4..... | ■ | | | | | |
| 4. Special fuels tax due from page 2, Section VI, line 5 | ■ | | | | | |
| 5. Total of use tax due from page 2, Section VII, line 8 | ■ | | | | | |
| <input type="checkbox"/> I paid the use tax with my sales/use tax return. Permit number _____ | | | | | | |
| 6. Refund. If the total of lines 1 and 2 is greater than the total of lines 3, 4, and 5,
enter the difference..... | ■ | | | | | |
| 7. Tax Due. If the total of lines 1 and 2 is less than the total of lines 3, 4, and 5,
enter the difference..... | ■ | | | | | |

- Within 180 days of receiving this return, the Idaho State Tax Commission may discuss this return with the paid preparer identified below.
Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct, and complete. See instructions.

SIGN HERE	Authorized signature	Date
	Title	Daytime phone
	Paid preparer's signature	
Preparer's EIN, SSN or PTIN		
Address and phone number		

Call 334-7660 in the Boise area or (800) 972-7660 toll free.

MAIL TO:
Idaho State Tax Commission
PO Box 76
Boise ID 83707-0076

Section V. FUELS TAX REFUND	A Gasoline	B** Av Gas	C** Jet Fuel	D Undyed Diesel*	E Propane	F Nat Gas	G Totals
1. Total tax-paid gallons purchased from all sources (whole gallons)							
2. Total nontaxable gallons (whole gallons).....							
3. Tax rate25	.07	.06	.25	.181	.197	
4. Fuels tax refund							
5. Gasoline tax refund. Add line 4, columns A, B & C. Enter here and on page 1, Section IV, line 1							
6. Special fuels tax refund. Add line 4, columns D, E & F. Enter here and on page 1, Section IV, line 2							

Section VI. FUELS TAX DUE	A Gasoline	B** Av Gas	C** Jet Fuel	D Undyed Diesel*	E Propane	F Nat Gas	G Totals
1. Taxable gallons (whole gallons).....							
2. Tax rate25	.07	.06	.25	.181	.197	
3. Fuels tax due							
4. Gasoline tax due. Add line 3, columns A, B & C. Enter here and on page 1, Section IV, line 3							
5. Special fuels tax due. Add line 3, columns D, E & F. Enter here and on page 1, Section IV, line 4.....							

Section VII. USE TAX DUE	A Gasoline	B** Av Gas	C** Jet Fuel	D Undyed Diesel*	E Propane	F Nat Gas	G Totals
1. Number of gallons from Section V, line 2							
2. Average price per gallon (carry 4 decimal places x.xxxx).....							
3. Less state fuels tax/gallon							
4. Less federal fuels tax/gallon							
5. The base cost per gallon (line 2 less 3 & 4)							
6. Total amount subject to use tax (multiply line 1 by line 5)							
7. Use tax due (multiply line 6 by 6%).....							
8. Use tax due. Add line 7, columns A through F. Enter here and on page 1, Section IV, line 5.....							

* Includes Biodiesel and Biodiesel Blends

** Rate change for Av Gas and Jet Fuel effective July 1, 2008.

2-D Barcode Record Layout Specifications Idaho. Form 75

		Section II			Business Activities	
146	1	Farming	1	Alpha	"X" = box is marked. Blank = box is not marked	
147	2	Logging	1	Alpha	"X" = box is marked. Blank = box is not marked	
148	3	Construction	1	Alpha	"X" = box is marked. Blank = box is not marked	
149	4	Trucking	1	Alpha	"X" = box is marked. Blank = box is not marked	
150	5	Manufacturing	1	Alpha	"X" = box is marked. Blank = box is not marked	
151	6	Landscaping, tree	1	Alpha	"X" = box is marked. Blank = box is not marked	
152	7	Well drilling	1	Alpha	"X" = box is marked. Blank = box is not marked	
153	8	Equipment Rental	1	Alpha	"X" = box is marked. Blank = box is not marked	
154	9	Concrete/Asphalt	1	Alpha	"X" = box is marked. Blank = box is not marked	
155	10	Excavating	1	Alpha	"X" = box is marked. Blank = box is not marked	
156	11	Golf course	1	Alpha	"X" = box is marked. Blank = box is not marked	
157	12	Outfitter	1	Alpha	"X" = box is marked. Blank = box is not marked	
158	13	Mining	1	Alpha	"X" = box is marked. Blank = box is not marked	
159	14	Other	1	Alpha	"X" = box is marked. Blank = box is not marked	
		Section III			Nontaxable Use	
160	1	Stationery engines	1	Alpha	"X" = box is marked. Blank = box is not marked	
161	2	Unlicensed equip.	1	Alpha	"X" = box is marked. Blank = box is not marked	
162	3	Refrigeration unit	1	Alpha	"X" = box is marked. Blank = box is not marked	
163	4	Intrastate motor	1	Alpha	"X" = box is marked. Blank = box is not marked	
164	5	IFTA power	1	Alpha	"X" = box is marked. Blank = box is not marked	
165	6	Intrastate motor	1	Alpha	"X" = box is marked. Blank = box is not marked	
166	7	Federal, State	1	Alpha	"X" = box is marked. Blank = box is not marked	
167	8	Aircraft	1	Alpha	"X" = box is marked. Blank = box is not marked	
168	9	Other	1	Alpha	"X" = box is marked. Blank = box is not marked	
169	10	Stationary engines	1	Alpha	"X" = box is marked. Blank = box is not marked	
170	11	Unlicensed equip.	1	Alpha	"X" = box is marked. Blank = box is not marked	
171	12	Refrigeration	1	Alpha	"X" = box is marked. Blank = box is not marked	
172	13	IFTA auxiliary	1	Alpha	"X" = box is marked. Blank = box is not marked	
173	14	Intrastate	1	Alpha	"X" = box is marked. Blank = box is not marked	
174	15	Aircraft	1	Alpha	"X" = box is marked. Blank = box is not marked	

175	16	Commercial boat	1	Alpha	“X” = box is marked. Blank = box is not marked	
176	17	Other	1	Alpha	“X” = box is marked. Blank = box is not marked	

Section IV. Total Refund or Tax Due

177	1	Gasoline tax refund	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
178	2	Special fuel refund	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
179	3	Gasoline tax due	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
180	4	Special fuel tax due	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
181	5	Use tax due	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
182	6	Refund	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
183	7	Tax Due	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	

Section V. Fuels Tax Refund

184	1a	Total tax-paid gasoline	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Whole gallons
185	1b	Total tax-paid Av Gas	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Whole gallons
186	1c	Total tax-paid Jet Fuel	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Whole gallons
187	1d	Total tax-paid Undyed Diesel	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Whole gallons
188	1e	Total tax-paid Propane	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Whole gallons
189	1f	Total tax –paid Natural gas	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Whole gallons
190	2a	Total Nontaxable Gasoline	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Whole gallons
191	2b	Total Nontaxable Av Gas	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Whole gallons
192	2c	Total Nontaxable Jet Fuel	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Whole gallons
193	2d	Total Nontaxable Undyed Diesel	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Whole gallons
194	2e	Total Nontaxable Propane	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Whole gallons
195	2f	Total Nontaxable Natural Gas	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Whole gallons

Section VI. Fuels Tax Due

196	1a	Taxable gallons gasoline	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
197	1b	Taxable gallons Aviation gas	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
198	1c	Taxable gallons Jet fuel	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
199	1d	Taxable gallons Undyed diesel	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
200	1e	Taxable gallons Propane	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
201	1f	Taxable gallons Natural gas	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	

Section VII. Use Tax Due

202	1a	Gasoline gallons	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
203	1b	Aviation gas gallons	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
204	1c	Jet Fuel gallons	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
205	1d	Undyed diesel gallons	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
206	1e	Propane gallons	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
207	1f	Natural gas gallons	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
208	2a	Average price per gallon of gas	5	Numeric	9.999 (decimal between 1 st and 2 nd) This is a price per gallon field. Right justify zero fill	
209	2b	Average price per gallon aviation gas	5	Numeric	9.999 (decimal between 1 st and 2 nd) This is a price per gallon field. Right justify zero fill	
210	2c	Average price per gallon jet fuel	5	Numeric	9.999 (decimal between 1 st and 2 nd) This is a price per gallon field. Right justify zero fill	
211	2d	Average price per gallon undyed diesel	5	Numeric	9.999 (decimal between 1 st and 2 nd) This is a price per gallon field. Right justify zero fill	
212	2e	Average price per gallon propane	5	Numeric	9.999 (decimal between 1 st and 2 nd) This is a price per gallon field. Right justify zero fill	
213	2f	Average price per gallon natural gas	5	Numeric	9.999 (decimal between 1 st and 2 nd) This is a price per gallon field. Right justify zero fill	

214	4a	Federal tax per gallon gas	5	Numeric	9.999 (decimal between 1 st and 2 nd) This is a price per gallon field. Right justify zero fill	
215	4b	Federal tax per gallon aviation gas	5	Numeric	9.999 (decimal between 1 st and 2 nd) This is a price per gallon field. Right justify zero fill	
216	4c	Federal tax per gallon jet fuel	5	Numeric	9.999 (decimal between 1 st and 2 nd) This is a price per gallon field. Right justify zero fill	
217	4d	Fed. tax per gallon undyed diesel	5	Numeric	9.999 (decimal between 1 st and 2 nd) This is a price per gallon field. Right justify zero fill	
218	4e	Federal tax per gallon propane	5	Numeric	9.999 (decimal between 1 st and 2 nd) This is a price per gallon field. Right justify zero fill	
219	4f	Federal tax per gallon natural gas	5	Numeric	9.999 (decimal between 1 st and 2 nd) This is a price per gallon field. Right justify zero fill	

IDAHO BUSINESS INCOME TAX CREDITS AND CREDIT RECAPTURE

2008

Name(s) as shown on return	Social Security Number or EIN
----------------------------	-------------------------------

PART I — BUSINESS INCOME TAX CREDITS

		Credit Allowed	Carryover
1. Investment tax credit. Attach Form 49..... ■	1		■
2. Credit for production equipment using postconsumer waste..... ■	2		■
3. Promoter sponsored event credit ■	3		
4. Credit for qualifying new employees. Attach Form 55 ■	4		■
5. Credit for Idaho research activities. Attach Form 67..... ■	5		■
6. Broadband equipment investment credit. Attach Form 68..... ■	6		■
7. Incentive investment tax credit. Attach Form 69..... ■	7		■
8. Small employer investment tax credit. Attach Form 83 ■	8		■
9. Small employer real property improvement tax credit. Attach Form 84..... ■	9		■
10. Small employer new jobs tax credit. Attach Form 85..... ■	10		■
11. Biofuel infrastructure investment tax credit. Attach Form 71 ■	11		■
12. Total business income tax credits allowed. Add lines 1 through 11 ■	12		

PART II — TAX FROM RECAPTURE OF INCOME TAX CREDITS

Tax from recapture of:

1. Investment tax credit. Attach Form 49R ■	1	
2. Broadband equipment investment credit. Attach Form 68R..... ■	2	
3. Small employer investment tax credit. Attach Form 83R..... ■	3	
4. Small employer real property improvement tax credit. Attach Form 84R ■	4	
5. Small employer new jobs tax credit. Attach Form 85R..... ■	5	
6 Biofuel infrastructure investment tax credit. Attach Form 71R..... ■	6	
7. Total tax from recapture of income tax credit. Add lines 1 through 6..... ■	7	

2-D Barcode Record Layout Specifications Idaho. Form 44

		Part I—Business income tax credits			Business Activities	
Index	Form Line No.	Description	Field Size	Field Type	Acceptable Values	Changes
220	1a	Investment tax credit Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
221	1b	Investment tax credit Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
222	2a	Credit for production equipment using post consumer waste Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
223	2b	Credit for production equipment using post consumer waste Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
224	3	Promoter sponsored event credit Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
225	4a	Credit for qualifying new employees Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
226	4b	Credit for qualifying new employees Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
227	5a	Credit for Idaho research activities Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
228	5b	Credit for Idaho research activities Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	

229	6a	Broadband equipment investment Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
230	6b	Broadband equipment investment credit Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
231	7a	Incentive investment tax credit Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
232	7b	Incentive investment tax credit Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
233	8a	Small employer investment tax credit Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
234	8b	Small employer investment tax credit Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
235	9a	Small employer real property improvement tax credit Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
236	9b	Small employer real property improvement tax credit Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
237	10a	Small employer new jobs tax credit Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
238	10b	Small employer new jobs tax Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
239	11a	Biofuel infrastructure ITC	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
240	11b	Biofuel infrastructure ITC Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
241	12	Total business credits	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
		Part II-Recapture of income tax credits.			Business Activities	
242	1	Recapture of investment tax credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	

243	2	Recapture of broadband equipment investment tax credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
244	3	Recapture of small employer's investment tax credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
245	4	Recapture of small employer's real property improvement tax credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
246	5	Recapture of small employer's new job investment tax credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
247	6	Biofuel infrastructure ITC	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
248	7	Total Tax and Recapture	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
249	Static	End of Record Ind.	5	Alpha	“*EOD* (Standard FTA accepted trail field.)	

2067 Idaho Form 40 with all fields at maximum data length, this includes the Schedule 39R, Form 44 and the Form 75.

249 Idaho Form 40 field delimiters (carriage return)

2316 Total characters with field delimiters and all fields at maximum data length.

Software/Form version: A vendor defined version number that reflects the software and form revision used to produce the barcode.

Example:

Header Version Number “T1”

Developer Code “9999”

NACTP assigned code

Tax Year “2008”